

COUNTY OF LOS ANGELES BOARD OF SUPERVISORS

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April 3, 2013

Via email to
sherrie.kinkle@boe.ca.gov

Sherrie Kinkle
Supervising Property Appraiser
P.O. Box 942879
Sacramento CA 94279-0064

Dear Sherrie:

**Re: Proposed Revisions to the *Application for Changed Assessment Form*
Matrix Items No. 7 and No. 15**

Thank you for providing us with the opportunity to comment on the suggested changes to the 2014-15 *Application for Changed Assessment* that were submitted to the State Board of Equalization. With the exception of suggestions relating to Matrix Items No. 7 and No. 15, our office's comments and suggestions are incorporated in a response from the California Association of Clerks and Election Officials (CACEO) under separate cover.

Matrix Item No. 7 – Penalties

With regard to Matrix Item No. 7, which would add check boxes regarding Penalty Assessment and Roll Year in Section 5 of the form, it is the understanding of the clerk in Los Angeles County that a penalty is not a type of assessment for purposes of Section 5, and is adequately addressed in Sections 4 and 6 of the form. We think that adding it to Section 5 is unnecessary and we urge the BOE to reject the proposal.

Matrix Item No. 15 – Form instructions re: assessment hearing officers

On Matrix Item No. 15 regarding form instructions relating to local hearing officer programs, the clerk in Los Angeles County strongly recommends that the language of the form instructions continue to be left to local option, but subject to individual review and approval by the State Board of Equalization staff, as has been the case for many years. Assessment hearing officer programs vary significantly from county to county.

Hearing officer programs in many counties adhere to the value limit contained in subdivision (a) of Section 1637 of the Revenue and Taxation Code. However, some

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counties have exercised the option contained in subdivision (b) of the same section and have set a different value limitation for hearing officer hearings. Many counties adhere to Section 1641 under which hearing officer recommendations are binding on the assessment appeals board. Other counties have adopted resolutions pursuant to Section 1641.1 that permit a *de novo* on hearing officer recommendations before a full three-member assessment appeals board. Furthermore, while most county assessment hearing officer programs hear only issues of value, some hear legal issues in addition to value; others hear only legal issues.

Because there are so many variations, inserting the proposed language into the form instructions simply is not practical. Again, we strongly urge the BOE to continue to permit hearing officer-related language on the form and in the form instructions to be specifically tailored as appropriate to individual hearing officer programs. Although we are providing input in this letter with respect to only the hearing officer-related proposal described in Matrix Item No. 15, our position that hearing officer information on the form and instructions must be left to local option, subject to individual BOE review and approval applies equally to Items 12, 13 and 14, as well.

Again, we thank you for giving us the opportunity to provide our input on the *Application for Changed Assessment* and we look forward to continuing to work with you on this issue throughout the interested parties' process. If you have any questions about our positions on these items, please call me at (213) 200-9610.

Sincerely,

John McKibben
Deputy Executive Officer
Los Angeles County Board of Supervisors